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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION CORPORATION,)	
)	Adv. Pro. No. 08-01789 (BRL)
Plaintiff-Applicant,)	
)	SIPA Liquidation
v.)	(Substantively Consolidated)
)	
BERNARD L. MADOFF INVESTMENT SECURITIES LLC,)	
Defendant.)	
)	
IN RE:)	
)	
BERNARD L. MADOFF,)	
)	
Debtor.)	
)	
)	

CERTIFICATE OF SERVICE

I, Robin Cotchan, hereby certify that on December 9, 2010, I caused true and correct copies of the Recommendation of the Securities Investor Protection Corporation in Support of Fifth Applications of Special Counsel to Irving H. Picard, Trustee, for Interim Compensation and Reimbursement of Expenses, to be served upon counsel for those parties who receive electronic

service through ECF and by electronic mail or prepaid regular U.S. Mail, to those parties as set forth on the attached Schedule A.

Robin Cotchan

Schedule A

Via U.S. Mail:

Irving H. Picard, Esq.
David J. Sheehan, Esq.
Baker & Hostetler LLP
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New York, NY 10111

Internal Revenue Service
District Director
290 Broadway, 5th Floor
New York, NY 10008

U.S. Department of Justice, Tax Division
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Ben Franklin Station
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Chapter 7 Trustee:

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Securities and Exchange Commission:

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